

**65th LEGISLATURE—REGULAR SESSION**

Passed the senate on April 28, 1977: Yeas 31, Nays 0; passed the house on May 28, 1977: Yeas 124, Nays 1, five present not voting. Filed without signature.  
Filed with the Secretary of State, May 31, 1977.

**PROPOSED CONSTITUTIONAL AMENDMENTS—TAX  
EXEMPTION FOR SOLAR OR WIND-  
POWERED ENERGY SOURCES**

S. J. R. No. 53

Proposing an amendment to Article VIII, Section 2, Subsection (a) of the Texas Constitution to authorize the legislature to exempt from taxation solar or wind-powered energy devices.

*Be it resolved by the Legislature of the State of Texas:*

Section 1. That Article VIII, Section 2, Subsection (a) of the Texas Constitution be amended to read as follows:

"(a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; places of burial not held for private or corporate profit; solar or wind-powered energy devices; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys, girls, young men or young women operating under a State or National organization of like character; also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property mentioned in this Section shall be null and void."

Sec. 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday after the first Monday in November, 1978, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment authorizing the legislature to exempt from taxation solar and wind-powered energy devices."

Adopted by the senate on May 17, 1977: Yeas 28, Nays 2; adopted by the house on May 26, 1977: Yeas 132, Nays 11, one present not voting. Filed without signature.  
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